

**SAMPLE****90.40.25.C Annual Receivables Write-Off Comparison** (expressed in dollars)

Name of Preparer \_\_\_\_\_ Phone Number \_\_\_\_\_

<u>Reason for Write-Offs</u>	<u>Prior Year Number of Accounts</u>	<u>Prior Year Amounts</u>	<u>Current Year Number of Accounts</u>	<u>Current Year Amount</u>	<u>Percent Change in Write-off Amounts</u>
------------------------------	--	-------------------------------	--	--------------------------------	--

**Write-Off's Due to Uncollectability:**

Bankruptcy	35	\$ 35,452	60	\$ 45,100	27.2% (1)
Negotiated Compromise	40	<u>42,544</u>	35	<u>41,320</u>	-2.9%
Subtotal	75	<u>77,996</u>	95	<u>86,420</u>	

**Reduction in Amounts Owed to the Agency:**

Court Decision	25	\$ 25,200	50	28,300	12.3% (2)
Administrative Decision	30	<u>11,525</u>	27	<u>11,425</u>	-0.9%
Subtotal	55	<u>36,725</u>	77	<u>39,725</u>	
Total Write-offs	130	\$ <u>114,721</u>	172	\$ <u>126,145</u>	

**Explanations of current year changes greater than 10%:**

- (1) Major company filed for bankruptcy and higher overall level of filings.  
 (2) More companies appealed billings to court.

**Explanations of significant expected during the following fiscal year:**

No major changes are expected.